

EXHIBIT N

Palfini, Lawrence

From: Mogel, Bruce
Sent: Tuesday, December 26, 2006 4:43 PM
To: Ziegler, Eric
Cc: Feld, Warren; Ensor, Brian; Lutz, Sandy; Gutierrez, Alberto; Fish, Christopher; Palfini, Lawrence
Subject: FW: electric billing discrepancy at Manhasset store

Eric,

NUS has contacted LIPA regarding Manhasset overbilling.
Please see the email below.

Thanks

Bruce

Bruce Mogel
Director Retail Facilities

bruce.mogel@tiffany.com

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From: Amundsen, Christine [mailto:CAmundsen@nusconsulting.com]
Sent: Tuesday, December 26, 2006 4:39 PM
To: Mogel, Bruce
Subject: electric billing discrepancy at Manhasset store

Bruce,



I spoke with the Billing Supervisor at LIPA today regarding the billing discrepancy on your account for Manhasset, NY. that we reported to you last week. Her name is Kathy Schwarting

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At first glance, she definitely saw that a possible billing error exists but said they would have to do a field investigation in order to get the details. Even with a Rush request, it could take one or two weeks to get the results. She also advised that for the time being, she has put a hold on the account – no collections; no late charges. Thus, if the next bill arrives before a resolution is achieved, you do not want to make a payment pending a satisfactory response from LIPA.

I'll keep you advised of any progress.

Regards,
Chris

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